S. B. CIVIL (SALES TAX) REVISION PETITION NO.25/2007
(A.C.T.O. v. M/s. Durga Oil Mills, Jodhpur)

Date of Order: : 09-02-2007

HON'BLE MR. JUSTICE PRAKASH TATIA

Mr.Sangeet Lodha, for Petitioner.

Heard learned counsel for the petitioner.

The petitioner is aggrieved against the order of the Deputy Commissioner (Appeals) dated 25th January, 2001 and the order of the Tax Board dated 12th February, 2004.

Brief facts of the case are that in survey, excess goods were found in the premises of the assessee. The assessee submitted duplicate bill of the above goods before the Assessing Authority on the ground that books of accounts were seized at the time of survey. The Assessing Authority vide order dated 12th January, 2001, rejected the contentions of the assessee and imposed the penalty upon the assessee under Section 77 (8) of the Act of 1994. The assessee preferred appeal before the Deputy Commissioner (Appeals), Jodhpur, which was allowed by the Deputy Commissioner (Appeals), after holding that the Assessing Authority, without holding any enquiry about the genuineness of the bills produced by the assessee, imposed the penalty. The Appellate Authority was of the view that there was no ground for rejection of the said documentary evidence

produced by the assessee.

In view of the above, the penalty was set aside by the Appellate Authority and the order of the Appellate Authority was upheld by the Tax Board.

It appears from the facts mentioned above that the Appellate Authority and Tax Board considered the evidence produced by the assessee and, thereafter, recorded finding of fact. No question of law is involved in this revision petition. Hence, the revision petition is dismissed.

(PRAKASH TATIA), J.

Scd.